

UNITED STATES BANKRUPTCY COURT
DISTRICT OF

In re: §
§
SFIROS INC D B A NATS GARDEN § Case No. 08-02918
PRODUC §
§
Debtor(s) §

**CHAPTER 7 TRUSTEE'S FINAL ACCOUNT AND DISTRIBUTION
REPORT CERTIFICATION THAT THE ESTATE HAS BEEN FULLY
ADMINISTERED AND APPLICATION TO BE DISCHARGED (TDR)**

JAY A. STEINBERG, TRUSTEE, chapter 7 trustee, submits this Final Account, Certification that the Estate has been Fully Administered and Application to be Discharged.

1) All funds on hand have been distributed in accordance with the Trustee's Final Report and, if applicable, any order of the Court modifying the Final Report. The case is fully administered and all assets and funds which have come under the trustee's control in this case have been properly accounted for as provided by law. The trustee hereby requests to be discharged from further duties as a trustee.

2) A summary of assets abandoned, assets exempt, total distributions to claimants, claims discharged without payment, and expenses of administration is provided below:

Assets Abandoned:
(*Without deducting any secured claims*)

Assets Exempt:

Total Distributions to Claimants:

Claims Discharged

Without Payment:

Total Expenses of Administration:

3) Total gross receipts of \$ (see **Exhibit 1**), minus funds paid to the debtor and third parties of \$ (see **Exhibit 2**), yielded net receipts of \$ from the liquidation of the property of the estate, which was distributed as follows:

	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
SECURED CLAIMS (from Exhibit 3)	\$	\$	\$	\$
PRIORITY CLAIMS: CHAPTER 7 ADMIN. FEES AND CHARGES (from Exhibit 4)				
PRIOR CHAPTER ADMIN. FEES AND CHARGES (from Exhibit 5)				
PRIORITY UNSECURED CLAIMS (from Exhibit 6)				
GENERAL UNSECURED CLAIMS (from Exhibit 7)				
TOTAL DISBURSEMENTS	\$	\$	\$	\$

4) This case was originally filed under chapter on . The case was pending for months.

5) All estate bank statements, deposit slips, and canceled checks have been submitted to the United States Trustee.

6) An individual estate property record and report showing the final accounting of the assets of the estate is attached as **Exhibit 8**. The cash receipts and disbursements records for each estate bank account, showing the final accounting of the receipts and disbursements of estate funds is attached as **Exhibit 9**.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Dated: _____ By: JAY A. STEINBERG, TRUSTEE
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

EXHIBITS TO FINAL ACCOUNT

EXHIBIT 1 – GROSS RECEIPTS

¹The Uniform Transaction Code is an accounting code assigned by the trustee for statistical reporting purposes.

EXHIBIT 2 – FUNDS PAID TO DEBTOR & THIRD PARTIES

PAYEE	DESCRIPTION	UNIFORM TRAN. CODE	\$	AMOUNT PAID
NA				
TOTAL FUNDS PAID TO DEBTOR & THIRD PARTIES			\$	

EXHIBIT 3 – SECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6D)	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
000001	ANTHONY MARANO COMPANY					
000002	AUSTER ACQUISITIONS, LLC F/K/A					
000009	BORZYNSKI BROS. DISTRBUTING INC					
000005	BUURMA FARMS, INC.					
000008	EVERGREEN INTERNATIONAL INC					
000007	H.C. SCHMIEDING PRODUCE CO., INC.					
000004	JACK TUCHTEN WHOLESALE PRODUCTS INC					
000003	PANAMA BANANA DIST CO					
000006	WENDELL ROBERSON FARMS, INC.					
TOTAL SECURED CLAIMS			\$	\$	\$	\$

EXHIBIT 4 – CHAPTER 7 ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
STEINBERG, TRUSTEE					
INTL					
INTL SURETIES					
ERROL S. SUKRU					
ARNSTEIN & LEHR LLP					
ARNSTEIN & LEHR LLP					
POPOWCER KATTEN, LTD.					
AMERICAN AUCTION ASSOCIATES					
TOTAL CHAPTER 7 ADMIN. FEES AND CHARGES			\$	\$	\$

EXHIBIT 5 – PRIOR CHAPTER ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
NA					
TOTAL PRIOR CHAPTER ADMIN. FEES AND CHARGES			\$	\$	\$

EXHIBIT 6 – PRIORITY UNSECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
NA	NA					
TOTAL PRIORITY UNSECURED CLAIMS			\$	\$	\$	\$

EXHIBIT 7 – GENERAL UNSECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	AT&T					
	Allied Waste Service					
	Art Kramers Produce Buying Service					
	B&B Farms					
	City Wide					
	Coosemans Chicago, Inc.					
	Creditor's Alliance, Inc.					
	Eclipse Dist. Inc.					
	Esteban Ventura					
	Peoples Gas					
	Southern Produce Dist. Inc.					

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	Stephen Levy & Assoc.					
	Valverde Vegetable Co.					
	Wayne E. Bailey Produce Co.					
000013	MCCARRON & DIES					
000011	RUMMEL ASSOCIATES INC					
000012	VANDERWALL FARMS, INC.					
000010	ERROL SUKRU					
TOTAL GENERAL UNSECURED CLAIMS			\$	\$	\$	\$

Case No: 08-02918 ERW Judge: EUGENE R. WEDOFF

Case Name: SFIROS INC D B A NATS GARDEN PRODUC

For Period Ending: 04/13/11

Trustee Name: JAY A. STEINBERG, TRUSTEE
 Date Filed (f) or Converted (c): 02/08/08 (f)
 341(a) Meeting Date: 03/12/08
 Claims Bar Date: 10/30/09

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA=554(a) Abandon DA=554(c) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. CASH	25.00	0.00		0.00	FA
2. BROADWAY BANK 5960 N. BROADWAY CHICAGO, IL	800.00	0.00		0.00	FA
3. COMPREHENSIVE LIABILITY AND PROPERTY DAMAGE POLICY	0.00	0.00		0.00	FA
4. ACCOUNTS RECEIVABLE	18,762.70	0.00		23,619.59	FA
5. Potential Rebate on Workers Comp Insurance Premium	Unknown	Unknown		0.00	FA
6. License, Franchise or other General Intangible City Wholesale Food Establishment of Chicago	0.00	0.00		0.00	FA
7. License, franchise or other General Intangible Illinois Sales Tax Resser Reg.	0.00	0.00		0.00	FA
8. License, franchise or other general intangible PACA License Renewal #19924092	0.00	0.00		0.00	FA
9. License, franchise or other general intangible IL Dept of Agriculture (Registered as Specialty Farm Products Buyer)	0.00	0.00		0.00	FA
10. 1992 CHEVROLET SPORTVAN 6 10/620	600.00	0.00		600.00	FA
11. 1993 GMC TOPKICK C 71-H 042	3,000.00	0.00		3,000.00	FA
12. 1993 FORD ECONOLINE REG CAB PICKUP	600.00	0.00		600.00	FA
13. 1993 INTERNATIONAL MODEL 4170	3,000.00	0.00		3,000.00	FA
14. Office Equipment	4,000.00	0.00		4,000.00	FA
15. Machinery, Fixtures, Equipment & Supplies Combined with No. 28 (Debtor's estimated total value of \$4,000.00)	0.00	0.00		3,800.00	FA
INT. Post-Petition Interest Deposits (u)	Unknown	N/A		50.97	Unknown
					Gross Value of Remaining Assets
TOTALS (Excluding Unknown Values)	\$30,787.70	\$0.00		\$38,670.56	\$0.00
					(Total Dollar Amount in Column 6)

Case No: 08-02918 ERW Judge: EUGENE R. WEDOFF

Case Name: SFIROS INC D B A NATS GARDEN PRODUC

Trustee Name: JAY A. STEINBERG, TRUSTEE

Date Filed (f) or Converted (c): 02/08/08 (f)

341(a) Meeting Date: 03/12/08

Claims Bar Date: 10/30/09

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

Produce Distributor filed vol. ch. 7; TR sold Accounts Receivable and conducted auction of vehicles; Currently holds \$36,000 in funds. TR has determined AR and vehicle proceeds are subject to PACA trust. Contacted counsel for PACA claimants and negotiated agreement to pay administrative claims and distribute remaining funds to PACA claimants. Obtained order approving settlement on 9/14/10. Prepared estate tax returns and TFR.

Initial Projected Date of Final Report (TFR): 03/31/10

Current Projected Date of Final Report (TFR): 04/01/11

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 08-02918 -ERW
 Case Name: SFIROS INC D B A NATS GARDEN PRODUC
 Taxpayer ID No: *****4006
 For Period Ending: 04/13/11
 Trustee Name: JAY A. STEINBERG, TRUSTEE
 Bank Name: BANK OF AMERICA, N.A.
 Account Number / CD #: *****2249 BofA - Money Market Account
 Blanket Bond (per case limit): \$ 5,000,000.00
 Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
05/05/08	4	SFIROS INC D B A NATS GARDEN PRODUC 7200 S KIMBARK AVE CHICAGO, IL 60619-1416	BALANCE FORWARD ACCOUNT RECEIVABLE	1121-000	23,619.59		0.00 23,619.59
05/07/08	* NOTE *	ALEX NAKONECHNY	SALE OF CARS * NOTE * Properties 10, 11, 12, 13, 14, 15	1129-000	15,000.00		38,619.59
05/30/08	INT	BANK OF AMERICA, N.A.	Interest Rate 0.150	1270-000	3.67		38,623.26
06/30/08	INT	BANK OF AMERICA, N.A.	Interest Rate 0.150	1270-000	4.76		38,628.02
07/31/08	INT	BANK OF AMERICA, N.A.	Interest Rate 0.150	1270-000	4.91		38,632.93
08/14/08		Transfer to Acct #*****2265	Bank Funds Transfer	9999-000		2,625.00	36,007.93
08/29/08	INT	BANK OF AMERICA, N.A.	Interest Rate 0.150	1270-000	4.71		36,012.64
09/30/08	INT	BANK OF AMERICA, N.A.	Interest Rate 0.150	1270-000	4.43		36,017.07
10/31/08	INT	BANK OF AMERICA, N.A.	Interest Rate 0.100	1270-000	3.49		36,020.56
11/28/08	INT	BANK OF AMERICA, N.A.	Interest Rate 0.100	1270-000	2.95		36,023.51
12/31/08	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	1.82		36,025.33
01/30/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.30		36,025.63
02/17/09	000301	International Sureties, Ltd. 701 Poydras Street #420 New Orleans LA 70139	2009 Blanket Bond Premium Bond No. 016260455	2300-000		70.57	35,955.06
02/27/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.28		35,955.34
03/31/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.32		35,955.66
04/30/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.79		35,956.45
05/29/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.91		35,957.36
06/30/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.90		35,958.26
07/31/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.92		35,959.18
08/31/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.92		35,960.10
09/30/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.89		35,960.99
10/30/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.91		35,961.90
11/30/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.90		35,962.80
12/31/09	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.92		35,963.72
01/29/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.91		35,964.63

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 08-02918 -ERW
 Case Name: SFIROS INC D B A NATS GARDEN PRODUC
 Taxpayer ID No: *****4006
 For Period Ending: 04/13/11
 Trustee Name: JAY A. STEINBERG, TRUSTEE
 Bank Name: BANK OF AMERICA, N.A.
 Account Number / CD #: *****2249 BofA - Money Market Account
 Blanket Bond (per case limit): \$ 5,000,000.00
 Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
02/26/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.83		35,965.46
03/04/10		Transfer to Acct #*****2265	Bank Funds Transfer	9999-000		102.31	35,863.15
03/31/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.92		35,864.07
04/30/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.88		35,864.95
05/28/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.91		35,865.86
06/30/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.89		35,866.75
07/30/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.90		35,867.65
08/31/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.92		35,868.57
09/30/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.88		35,869.45
10/29/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.90		35,870.35
11/30/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.89		35,871.24
12/31/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.030	1270-000	0.91		35,872.15
01/19/11	INT	BANK OF AMERICA, N.A.	INTEREST REC'D FROM BANK	1270-000	0.53		35,872.68
01/19/11		Transfer to Acct #*****2265	Final Posting Transfer	9999-000		35,872.68	0.00

Account	*****2249	Balance Forward	0.00				
2		Deposits	38,619.59	1	Checks	70.57	
33		Interest Postings	50.97	0	Adjustments Out	0.00	
		Subtotal	\$ 38,670.56	3	Transfers Out	38,599.99	
0		Adjustments In	0.00				
0		Transfers In	0.00				
		Total	\$ 38,670.56				

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 08-02918 -ERW
 Case Name: SFIROS INC D B A NATS GARDEN PRODUC
 Taxpayer ID No: *****4006
 For Period Ending: 04/13/11

Trustee Name: JAY A. STEINBERG, TRUSTEE
 Bank Name: BANK OF AMERICA, N.A.
 Account Number / CD #: *****2265 BofA - Checking Account
 Blanket Bond (per case limit): \$ 5,000,000.00
 Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			BALANCE FORWARD				0.00
08/14/08		Transfer from Acct #*****2249	Bank Funds Transfer	9999-000	2,625.00		2,625.00
08/14/08	003001	American Auction Associates 8515 South Thomas Avenue Bridgeview, IL 60455	SALE OF INVENTORY	3610-000		1,500.00	1,125.00
08/14/08	003002	Errol S. Sukru President 5855 North Sheridan Road Chicago, IL 60660	ADMINISTRATIVE EXPENSE	2990-000		1,125.00	0.00
03/04/10		Transfer from Acct #*****2249	Bank Funds Transfer	9999-000	102.31		102.31
03/04/10	003003	International Sureties, Ltd. Suite 420 701 Poydras Street New Orleans LA 70139	Bond Premium Payments 2010 Bond premium	2300-000		102.31	0.00
01/19/11		Transfer from Acct #*****2249	Transfer In From MMA Account	9999-000	35,872.68		35,872.68
01/20/11	003004	Jay A. Steinberg, Trustee 35 East Wacker Drive Suite 1550 Chicago IL 60601	Trustee Compensation	2100-000		2,300.00	33,572.68
01/20/11	003005	ARNSTEIN & LEHR LLP 120 SOUTH RIVERSIDE PLAZA SUITE 1200 CHICAGO, IL 60606	Attorney for Trustee Fees (Other Fi	3210-000		3,075.00	30,497.68
01/20/11	003006	ARNSTEIN & LEHR LLP 120 SOUTH RIVERSIDE PLAZA SUITE 1200 CHICAGO, IL 60606	Attorney for Trustee Expenses (Othe	3220-000		90.00	30,407.68
01/20/11	003007	Popowcer & Katten, Ltd. Attn: Lois West 35 East Wacker Drive #1550 Chicago IL 6601	Accountant for Trustee Fees (Truste	3310-000		600.00	29,807.68

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 08-02918 -ERW
 Case Name: SFIROS INC D B A NATS GARDEN PRODUC
 Taxpayer ID No: *****4006
 For Period Ending: 04/13/11

Trustee Name: JAY A. STEINBERG, TRUSTEE
 Bank Name: BANK OF AMERICA, N.A.
 Account Number / CD #: *****2265 BofA - Checking Account

Blanket Bond (per case limit): \$ 5,000,000.00
 Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
01/20/11	003008	Anthony Marano Company	Claim 000001, Payment 23.75%	4220-000		935.27	28,872.41
01/20/11	003009	Auster Acquisitions, LLC f/k/a and d/b/a The Auster Company Inc William B Kohn, Esq 150 N Wacker Dr Ste 1400 Chicago, IL 60606	Claim 000002, Payment 23.75%	4220-000		4,782.32	24,090.09
01/20/11	003010	Panama Banana Dist Co William B Kohn Esq 150 N Wacker Dr Ste 1400 Chicago, IL 60606	Claim 000003, Payment 23.75%	4220-000		423.24	23,666.85
01/20/11	003011	Jack Tuchten Wholesale Products Inc William B Kohn Esq 150 N Wacker Drive Suite 1400 Chicago, IL 60606	Claim 000004, Payment 23.75%	4220-000		1,651.84	22,015.01
01/20/11	003012	Buurma Farms, Inc. c/o Martyn and Associates 820 Superior Avenue, N.W., Tenth Floor Cleveland, Ohio 44113	Claim 000005, Payment 23.75%	4220-000		8,571.47	13,443.54
01/20/11	003013	Wendell Roberson Farms, Inc. c/o Martyn and Associates 820 Superior Avenue, N.W., Tenth Floor Cleveland, Ohio 44113	Claim 000006, Payment 23.75%	4220-000		8,830.93	4,612.61
01/20/11	003014	H.C. Schmieding Produce Co., Inc. c/o Martyn and Associates 820 Superior Avenue, N.W., Tenth Floor Cleveland, Ohio 44113	Claim 000007, Payment 23.75%	4220-000		3,815.05	797.56
01/20/11	003015	Evergreen International Inc c/o Steven M De Falco, Esq Meuers Law Firm P L 5395 Park Central Court Naples, FL34109	Claim 000008, Payment 23.75%	4220-000		451.24	346.32

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 08-02918 -ERW
Case Name: SFIROS INC D B A NATS GARDEN PRODUC

Taxpayer ID No: *****4006

For Period Ending: 04/13/11

Trustee Name: JAY A. STEINBERG, TRUSTEE
Bank Name: BANK OF AMERICA, N.A.
Account Number / CD #: *****2265 BofA - Checking Account

Blanket Bond (per case limit): \$ 5,000,000.00

Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
01/20/11	003016	Borzynski Bros. Distributing Inc c/o Steven M De Falco, Esq Meuers Law Firm, P I 5395 Park Central Court Naples, FL 34109	Claim 000009, Payment 23.75%	4220-000		346.32	0.00

Account *****2265	Balance Forward	0.00			
0	Deposits	0.00	16	Checks	38,599.99
0	Interest Postings	0.00	0	Adjustments Out	0.00
	Subtotal	\$ 0.00	0	Transfers Out	0.00
				Total	\$ 38,599.99
0	Adjustments In	0.00			
3	Transfers In	38,599.99			
	Subtotal	\$ 38,599.99			
	Total	\$ 38,599.99			

Report Totals	Balance Forward	0.00			
2	Deposits	38,619.59	17	Checks	38,670.56
33	Interest Postings	50.97	0	Adjustments Out	0.00
	Subtotal	\$ 38,670.56	3	Transfers Out	38,599.99
				Total	\$ 77,270.55
0	Adjustments In	0.00			
3	Transfers In	38,599.99			
	Subtotal	\$ 77,270.55			
	Total	\$ 77,270.55		Net Total Balance	\$ 0.00